

Quarterly Summary of Federal,
State, and Local Tax RevenueU.S. Department of Commerce
BUREAU OF THE CENSUS

APRIL-JUNE 1987

GT8702

Issued November 1987

Tax collections of Federal, State, and local governments totaled \$923.4 billion during the 12 months ended with June 1987, an increase of 10.8 percent from the amount collected during the 12 months ended June 1986. Federal tax collections were \$525.0 billion, up 13.6 percent during this period. State tax collections totaled \$246.6 billion, up 8.2 percent this period, and local government taxes amounted to \$151.9 billion, an increase of 6.1 percent. The table below provides a summary by type of tax for the 12 month periods ending June 1987 and June 1986.

During the second quarter of calendar 1987, collections of Federal, State, and local taxes amounted to \$266.6 billion. Compared to the corresponding quarter of 1986, this is an increase of \$43.6 billion or 19.5 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-

imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1987 these Federal "taxes" amounted to \$87.8 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1987 and 1986

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1987	1986	
Total	\$923,408	833,243	10.8
Individual income	473,293	416,834	13.5
Corporation net income	96,094	79,485	20.9
Property	119,871	112,156	6.9
Customs, general sales and gross receipts	109,495	102,929	6.4
Motor fuel	27,539	26,016	5.9
Tobacco product sales	9,631	9,126	5.5
Alcoholic beverage sales	9,190	9,146	.5
All other	78,295	77,551	1.0

Note: Because of rounding, detail may not add to totals.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 7 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the

Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1983, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 72 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1986* and *State Government Finances in 1985*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1984-85*.

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1987 and Prior Periods
 (Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1987:											
2D QUARTER	266,550	162,470	104,080	147,253	30,966	23,913	29,028	6,988	2,448	2,324	23,630
1ST QUARTER	217,022	115,891	101,131	104,725	22,503	31,172	27,228	6,696	2,302	2,425	19,971
1986:											
4TH QUARTER	227,043	121,370	105,673	108,603	22,647	39,753	26,701	6,976	2,286	2,230	17,847
3D QUARTER	212,793	125,246	87,547	112,712	19,978	25,033	26,538	6,879	2,595	2,211	16,847
2D QUARTER	222,998	127,058	95,940	112,777	27,230	23,286	26,967	6,958	2,378	2,421	20,981
1ST QUARTER	200,307	106,444	93,863	98,695	16,047	28,455	26,213	6,455	2,340	2,338	19,764
1985:											
4TH QUARTER	211,126	113,150	97,976	101,268	18,538	36,550	25,417	6,200	2,005	1,962	19,186
3D QUARTER	198,812	115,519	83,293	104,094	17,670	23,865	24,332	6,403	2,403	2,425	17,620
2D QUARTER	217,941	127,049	90,892	110,423	27,149	21,590	24,963	6,478	2,077	2,092	23,169
1ST QUARTER	194,076	105,080	88,996	94,537	17,316	27,843	24,170	6,283	2,668	2,037	19,222
1984:											
4TH QUARTER	196,229	106,389	89,840	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383
3D QUARTER	187,722	110,763	76,959	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164
2D QUARTER	195,415	112,868	82,547	92,955	26,633	20,213	23,241	5,704	2,191	2,113	22,365
1ST QUARTER	175,196	93,351	81,845	85,914	13,090	25,831	22,135	5,707	2,149	2,079	18,291
1983:											
4TH QUARTER	181,036	97,847	83,189	86,941	15,126	31,375	20,896	6,013	2,241	2,049	16,395
3D QUARTER	172,499	101,782	70,717	90,885	13,125	20,832	20,261	5,469	2,455	2,356	17,116
2D QUARTER	177,365	103,272	74,093	89,754	19,108	18,598	19,931	4,021	2,226	2,079	21,648
1ST QUARTER	159,013	88,050	70,963	83,957	8,534	22,606	18,255	3,759	1,935	2,058	17,909
12 MONTHS ENDING											
JUNE 1987	923,408	524,977	398,431	473,293	96,094	119,871	109,495	27,539	9,631	9,190	78,295
MARCH 1987	879,856	489,565	390,291	438,817	92,358	119,244	107,434	27,509	9,561	9,287	75,646
DECEMBER 1986	863,141	480,118	383,023	432,787	85,902	116,527	106,419	27,268	9,599	9,200	75,439
SEPTEMBER 1986	847,224	471,898	375,326	425,452	81,793	113,324	105,135	26,492	9,318	8,932	76,778
JUNE 1986	833,243	462,171	371,072	416,834	79,485	112,156	102,929	26,016	9,126	9,146	77,551
MARCH 1986	828,186	462,162	366,024	414,480	79,404	110,460	100,925	25,536	8,825	8,817	79,739
DECEMBER 1985	821,955	460,798	361,157	410,322	80,673	109,848	98,882	25,364	9,153	8,516	79,197
SEPTEMBER 1985	807,058	454,037	353,021	403,150	79,185	106,032	97,176	25,427	9,014	8,680	78,394
JUNE 1985	795,968	449,281	346,687	395,301	79,786	103,732	95,718	25,061	8,970	8,462	78,938
MARCH 1985	775,161	435,100	340,061	379,447	79,270	102,355	93,996	24,287	9,129	8,543	78,134
DECEMBER 1984	754,533	423,371	331,162	369,210	75,044	100,343	91,961	23,711	8,536	8,525	77,203
SEPTEMBER 1984	739,369	414,829	324,540	362,055	73,120	98,984	89,146	23,461	8,940	8,448	75,215
JUNE 1984	724,146	405,848	318,298	356,695	67,974	98,251	86,533	22,893	9,036	8,597	74,167
MARCH 1984	706,096	396,252	309,844	353,494	60,449	96,636	83,223	21,210	9,071	8,563	73,450
DECEMBER 1983	689,913	390,951	298,962	351,537	55,893	93,411	79,343	19,262	8,857	8,542	73,068
SEPTEMBER 1983	671,746	381,179	290,567	346,365	50,294	91,134	76,254	17,105	8,340	8,592	73,662
JUNE 1983	659,524	377,391	282,133	345,776	47,172	88,163	73,135	15,659	7,664	8,440	73,515
MARCH 1983	668,780	390,687	278,093	353,695	51,838	88,333	71,132	15,563	7,100	8,470	72,649

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter 1987 and Prior Periods
(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1987:											
2D QUARTER	162,470	121,646	24,006	3,747	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1ST QUARTER	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
1986:											
4TH QUARTER	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3D QUARTER	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2D QUARTER	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1ST QUARTER	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
1985:											
4th QUARTER	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3D QUARTER	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2D QUARTER	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1ST QUARTER	105,080	76,875	12,949	2,953	2,935	3,1,602	1,239	1,170	1,703	1,539	2,115
1984:											
4TH QUARTER	106,389	77,470	13,590	3,079	2,878	3,726	1,297	1,169	3,680	1,546	954
3D QUARTER	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2D QUARTER	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1ST QUARTER	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
1983:											
4TH QUARTER	97,847	71,504	11,857	2,543	2,932	1,148	1,250	1,264	3,059	1,425	865
3D QUARTER	101,782	76,158	10,237	2,577	2,302	1,362	1,634	805	3,978	1,626	1,103
2D QUARTER	103,272	74,197	14,499	2,304	1,175	1,137	1,286	942	4,405	1,481	1,846
1ST QUARTER	88,050	70,353	5,263	1,736	1,162	1,002	1,331	715	4,011	1,402	1,075
12 MONTHS ENDING											
JUNE 1987	524,977	388,313	75,394	14,506	11,705	4,816	5,834	5,359	5,004	7,467	6,579
MARCH 1987	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
DECEMBER 1986	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
SEPTEMBER 1986	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
JUNE 1986	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
MARCH 1986	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
DECEMBER 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
SEPTEMBER 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
JUNE 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
MARCH 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
DECEMBER 1984	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
SEPTEMBER 1984	414,829	295,954	56,895	11,463	10,714	4,684	5,381	4,491	12,747	6,010	6,510
JUNE 1984	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
MARCH 1984	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557
DECEMBER 1983	390,951	292,212	41,856	9,160	7,571	4,649	5,501	3,726	15,453	5,934	4,889
SEPTEMBER 1983	381,179	288,938	37,022	8,727	5,784	4,140	5,613	2,947	17,260	6,053	4,695
JUNE 1983	377,391	290,226	33,953	8,360	4,747	3,463	5,470	2,621	17,738	6,327	4,486
MARCH 1983	390,687	299,550	38,587	8,233	4,809	2,938	5,537	2,150	18,040	6,786	4,057

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.

²Excludes occupation taxes.

³Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1987 and Prior Periods
 (Millions of dollars)

Period		Level of tax-imposing government			Type of tax								
		Total	State	Local	Individual income	Corporation net income	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTERS													
1987:													
2D QUARTER	104,080	71,614	32,466	25,607	6,960	23,913	25,281	4,096	1,241	881	2,665	13,436	
1ST QUARTER.....	101,131	62,263	38,866	21,214	4,993	31,172	23,797	3,749	1,118	812	2,500	11,776	
1986:													
4TH QUARTER	105,673	57,978	47,695	19,774	4,666	39,753	23,208	3,929	1,240	839	2,117	10,147	
3D QUARTER	87,547	54,718	32,829	18,385	4,081	25,033	22,703	4,060	1,216	824	2,036	9,209	
2D QUARTER	95,940	64,598	31,342	21,427	6,399	23,286	23,654	3,656	1,212	886	2,515	12,905	
1ST QUARTER.....	93,863	57,168	36,665	18,736	4,489	28,455	23,107	3,499	1,094	773	2,325	11,385	
1985:													
4TH QUARTER	97,976	53,948	43,929	17,945	3,680	36,550	22,251	3,636	1,188	848	1,927	9,951	
3D QUARTER	83,293	52,147	31,146	17,498	3,751	23,865	21,093	3,653	1,163	816	1,941	9,513	
2D QUARTER	90,892	62,103	28,760	20,446	6,276	21,590	22,058	3,427	1,162	861	2,404	12,668	
1ST QUARTER.....	88,996	53,802	35,194	17,662	4,367	27,843	21,217	3,348	1,066	798	2,142	10,553	
1984:													
4TH QUARTER	89,840	50,101	39,710	16,626	3,460	32,734	20,632	3,385	1,140	829	1,739	9,295	
3D QUARTER	76,959	48,705	28,254	16,486	3,516	21,565	19,566	3,359	1,126	776	1,750	8,815	
2D QUARTER	84,266	58,233	26,143	18,844	5,943	20,213	20,236	3,187	1,109	832	1,985	11,917	
1ST QUARTER.....	81,845	49,239	32,809	16,948	3,497	25,831	19,528	3,120	993	720	1,967	9,241	
1983:													
4TH QUARTER	83,189	45,619	37,570	15,437	3,269	31,375	18,353	3,081	1,093	799	1,531	8,251	
3D QUARTER	70,717	43,497	27,220	14,727	2,888	20,832	17,684	3,167	1,093	722	1,596	8,008	
2D QUARTER	74,093	49,849	24,244	15,557	4,609	18,598	17,627	2,846	1,089	793	1,996	10,978	
1ST QUARTER.....	70,963	42,325	28,638	13,604	3,271	22,606	16,519	2,597	933	727	1,853	8,853	
12 MONTHS ENDING													
JUNE 1987.....	398,431	246,573	151,856	84,980	20,700	119,871	94,989	15,834	4,815	3,356	9,318	44,568	
MARCH 1987.....	390,291	239,557	150,732	80,800	20,139	119,244	93,362	15,394	4,786	3,361	9,168	44,037	
DECEMBER 1986	383,019	234,490	148,529	78,322	19,635	116,527	92,672	15,144	4,762	3,322	8,994	43,641	
SEPTEMBER 1986	375,325	230,560	144,765	76,493	18,649	113,324	91,715	14,851	4,710	3,331	8,804	43,448	
JUNE 1986.....	371,071	227,989	143,082	75,606	18,319	112,156	90,105	14,444	4,657	3,323	8,709	43,752	
MARCH 1986.....	366,024	225,524	140,500	74,625	18,196	110,460	88,509	14,215	4,607	3,298	8,597	43,517	
DECEMBER 1985	361,157	222,128	139,029	73,551	18,074	109,848	86,619	14,064	4,579	3,323	8,414	42,685	
SEPTEMBER 1985	353,021	218,211	134,810	72,232	17,854	106,032	85,000	13,813	4,531	3,304	8,226	42,029	
JUNE 1985.....	346,687	214,769	131,918	71,220	17,619	103,732	83,473	13,519	4,494	3,264	8,035	41,331	
MARCH 1985.....	340,061	210,870	129,301	69,618	17,286	102,355	81,651	13,279	4,441	3,235	7,616	40,580	
DECEMBER 1984	331,162	206,210	126,916	67,290	16,416	100,343	79,962	13,051	4,294	3,097	7,441	39,268	
SEPTEMBER 1984	324,540	201,728	124,776	66,101	16,225	98,984	77,683	12,747	4,276	3,067	7,233	38,224	
JUNE 1984.....	318,298	196,520	123,742	64,342	15,597	98,251	75,801	12,555	4,243	3,013	7,079	37,417	
MARCH 1984.....	309,844	188,204	121,843	62,669	14,263	96,636	73,192	12,214	4,268	3,034	7,090	36,478	
DECEMBER 1983	298,962	181,290	117,672	59,325	14,037	93,411	70,183	11,691	4,208	3,041	6,976	36,090	
SEPTEMBER 1983	290,567	175,911	114,656	57,427	13,272	91,134	67,527	11,321	4,200	2,979	6,872	35,835	
JUNE 1983.....	282,133	171,235	110,898	55,550	13,219	88,163	64,775	10,912	4,201	2,970	6,763	35,580	
MARCH 1983.....	278,093	167,462	110,631	54,145	13,251	88,333	62,899	10,754	4,162	2,933	6,659	34,957	

¹Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1984-85. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitation."

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1987
and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended June			Area	Area population, 1980 ¹	Collections, 12 months ended June		
		1987	1986	Percent change			1987	1986	Percent change
ALABAMA									
JEFFERSON COUNTY	671,197	148.6	140.1	6.0	ILLINOIS				
MOBILE COUNTY	364,379	(NA)	54.2	(NA)	COOK COUNTY	5,253,190	3345.6	3363.4	-.5
ARIZONA									
MARICOPA COUNTY.....	1,508,030	944.6	795.2	18.8	DU PAGE COUNTY	658,177	562.1	523.1	7.5
PIMA COUNTY	531,263	321.9	283.2	13.7	KANE COUNTY	278,405	151.1	144.7	4.4
ARKANSAS									
PULASKI COUNTY.....	340,613	103.8	98.0	5.9	LAKE COUNTY	440,372	349.8	317.6	10.2
CALIFORNIA									
ALAMEDA COUNTY	1,105,379	513.3	334.9	53.3	ST CLAIR COUNTY	265,469	35.3	68.5	-48.4
CONTRA COSTA COUNTY....	657,252	471.2	315.4	49.4	WILL COUNTY	324,460	183.0	169.9	7.7
FRESNO COUNTY	515,013	225.8	209.5	7.8	INDIANA				
KERN COUNTY	403,089	342.3	328.6	4.2	ALLEN COUNTY	294,335	127.9	120.0	6.6
LOS ANGELES COUNTY....	7,477,657	3632.6	3124.5	2 ^{16.3}	LAKE COUNTY	522,965	329.6	393.2	2 ^{16.2}
MONTEREY COUNTY	290,444	(NA)	120.4	(NA)	MARION COUNTY	765,233	(NA)	(NA)	(NA)
ORANGE COUNTY	1,931,570	1236.5	1072.4	15.3	IOWA				
RIVERSIDE COUNTY	663,923	453.7	396.2	14.5	POLK COUNTY	303,170	211.3	193.6	9.2
SACRAMENTO COUNTY....	783,381	322.2	300.7	7.1	KANSAS				
SAN BERNARDINO COUNTY..	893,157	462.9	387.7	19.4	SEDWICK COUNTY	366,531	239.0	240.3	-.6
SAN DIEGO COUNTY	1,861,846	970.0	860.7	12.7	KENTUCKY				
SAN FRANCISCO COUNTY....	678,974	416.4	385.8	7.9	JEFFERSON COUNTY	684,793	199.2	185.2	7.5
SAN JOAQUIN COUNTY....	347,342	163.3	138.7	2 ^{17.7}	LOUISIANA				
SAN MATEO COUNTY	588,164	278.9	356.3	2 ^{21.7}	EAST BATON ROUGE PARISH	366,164	84.4	63.1	33.8
SANTA BARBARA COUNTY..	298,660	164.4	154.1	6.7	JEFFERSON PARISH	454,592	108.2	101.0	7.1
SANTA CLARA COUNTY	1,295,071	898.0	821.3	9.3	ORLEANS PARISH	557,482	141.5	138.0	2.5
VENTURA COUNTY	529,899	332.1	314.1	5.7	MARYLAND				
COLORADO									
DENVER COUNTY	491,396	301.2	277.8	8.4	ANNE ARUNDEL COUNTY	370,775	183.0	165.9	10.3
EL PASO COUNTY	309,424	173.2	154.8	11.9	BALTIMORE CITY	786,775	283.1	269.6	5.0
JEFFERSON COUNTY	371,741	236.5	210.7	12.3	MONTGOMERY COUNTY	655,615	340.4	320.3	6.3
CONNECTICUT									
FAIRFIELD COUNTY	807,143	838.7	802.6	4.5	PRINCE GEORGES COUNTY	665,071	296.2	274.4	7.9
HARTFORD COUNTY	807,766	712.9	630.5	13.1	MASSACHUSETTS				
NEW HAVEN COUNTY	761,337	590.3	588.5	.3	BRISTOL COUNTY	474,641	207.7	193.7	7.2
DELAWARE									
NEW CASTLE COUNTY	398,115	128.9	112.5	14.5	ESSEX COUNTY	633,632	386.6	383.8	.7
DIST. OF COLUMBIA									
WASHINGTON, DC	637,651	433.5	475.8	-8.9	HAMPDEN COUNTY	443,018	194.8	154.2	2 ^{26.3}
FLORIDA									
BROWARD COUNTY	1,014,043	666.4	589.2	13.1	MIDDLESEX COUNTY	1,367,034	1040.6	964.9	7.8
DADE COUNTY	1,625,979	(NA)	1053.4	(NA)	NORFOLK COUNTY	606,587	409.6	386.4	6.0
DUVAL COUNTY	570,981	224.4	203.0	10.5	PLYMOUTH COUNTY	405,437	228.1	206.4	10.5
HILLSBOROUGH COUNTY..	646,960	153.5	281.5	-45.5	SUFFOLK COUNTY	650,142	(NA)	260.1	(NA)
ORANGE COUNTY	471,660	307.7	269.1	14.3	WORCESTER COUNTY	646,352	283.2	268.0	5.7
PALM BEACH COUNTY....	573,125	624.3	503.2	24.0	MICHIGAN				
PINELLAS COUNTY	728,409	458.6	324.8	41.2	GENESEE COUNTY	450,449	275.3	294.9	-6.6
POLK COUNTY	321,652	112.4	102.0	10.2	INGHAM COUNTY	272,437	161.0	182.3	-11.7
GEORGIA									
DE KALB COUNTY	483,024	285.8	245.8	16.3	KENT COUNTY	444,506	268.4	251.8	6.6
FULTON COUNTY	589,904	498.3	418.8	19.0	MACOMB COUNTY	694,600	532.3	504.3	5.6
HAWAII									
HONOLULU COUNTY	762,874	252.9	244.8	3.3	OAKLAND COUNTY	1,011,793	979.6	876.5	11.8
MINNESOTA					WASHTENAW COUNTY	264,748	237.4	190.9	24.3
MISSOURI					WAYNE COUNTY	2,337,240	1265.3	1239.1	2.1
NEBRASKA					MISSOURI				
NEBRASKA					JACKSON COUNTY	629,180	(NA)	266.1	(NA)
NEBRASKA					ST LOUIS CITY	974,815	123.7	107.7	14.8
NEBRASKA					ST LOUIS COUNTY	453,085	541.8	431.1	2 ^{25.7}
NEBRASKA					DOUGLAS COUNTY	397,884	261.6	240.5	8.8

See footnotes at end of table.

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1987
and Prior Periods—Continued**

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended June			Area	Area population, 1980 ¹	Collections, 12 months ended June		
		1987	1986	Percent change			1987	1986	Percent change
NEVADA									
CLARK COUNTY	461,816	(NA)	122.8	(NA)	PENNSYLVANIA				
NEW JERSEY									
BERGEN COUNTY	845,385	830.1	783.9	5.9	ALLEGHENY COUNTY	1,450,085	662.1	631.2	4.9
BURLINGTON COUNTY	362,542	226.7	201.1	12.7	BERKS COUNTY	312,509	90.7	88.5	2.6
CAMDEN COUNTY	471,650	317.8	302.5	5.0	BUCKS COUNTY	479,211	294.4	274.6	7.2
ESSEX COUNTY	850,451	672.3	609.2	10.4	CHESTER COUNTY	316,660	89.2	104.5	-14.6
HUDSON COUNTY	556,972	371.6	333.5	11.4	DELAWARE COUNTY	555,007	215.8	202.5	6.6
MERCER COUNTY	307,863	255.5	231.9	10.2	ERIE COUNTY	279,780	124.4	108.6	14.6
MIDDLESEX COUNTY	595,893	(NA)	490.0	(NA)	LANCASTER COUNTY	362,346	64.1	59.6	7.6
MONMOUTH COUNTY	503,173	468.3	409.5	14.3	LEHIGH COUNTY	273,582	128.3	112.2	14.4
MORRIS COUNTY	407,630	423.6	404.0	4.8	LUZERNE COUNTY	343,079	74.4	70.7	5.3
OCEAN COUNTY	346,038	(NA)	269.1	(NA)	MONTGOMERY COUNTY	643,621	327.8	333.6	-1.7
PASSAIC COUNTY	447,585	299.8	277.0	8.2	PHILADELPHIA COUNTY	1,688,210	518.1	502.8	3.0
UNION COUNTY	504,094	416.2	418.3	-.5	WESTMORELAND COUNTY	392,294	129.8	122.0	6.4
NEW MEXICO									
BERNALILLO COUNTY	419,700	(NA)	108.0	(NA)	YORK COUNTY	312,963	98.4	96.4	2.1
NEW YORK									
ALBANY COUNTY	285,909	149.0	141.9	5.0	RHODE ISLAND				
ERIE COUNTY	1,015,472	662.4	667.9	-.8	PROVIDENCE COUNTY	571,349	(NA)	351.8	(NA)
MONROE COUNTY	702,238	458.4	454.2	.9	SOUTH CAROLINA				
NASSAU COUNTY	1,321,582	1681.5	1482.5	13.4	CHARLESTON COUNTY	277,308	122.6	98.9	23.9
NEW YORK CITY	7,071,030	4978.2	4731.4	5.2	GREENVILLE COUNTY	287,913	(NA)	97.7	(NA)
ONEIDA COUNTY	253,466	148.6	117.4	² 26.6	RICHLAND COUNTY	267,823	(NA)	(NA)	(NA)
ONONDAGA COUNTY	463,324	326.3	371.6	-12.2	TENNESSEE				
SUFFOLK COUNTY	1,284,231	1843.6	1641.0	12.3	DAVIDSON COUNTY	477,811	182.9	165.8	10.3
WESTCHESTER COUNTY	866,599	1143.4	1032.2	10.8	HAMILTON COUNTY	287,740	253.9	251.1	1.1
NORTH CAROLINA					KNOX COUNTY	319,694	81.0	97.4	-16.8
GUILFORD COUNTY	317,154	141.4	130.5	8.3	SHELBY COUNTY	777,113	279.0	271.7	2.7
MECKLENBURG COUNTY	404,270	248.7	216.1	15.1	TEXAS				
WAKE COUNTY	300,833	165.7	145.8	13.6	BEXAR COUNTY	988,800	321.7	279.3	15.2
OHIO					DALLAS COUNTY	1,556,549	1435.1	1146.4	25.2
CUYAHOGA COUNTY	1,498,295	820.2	810.8	1.2	EL PASO COUNTY	479,899	127.4	126.1	1.0
FRANKLIN COUNTY	869,109	474.8	475.6	-.2	HARRIS COUNTY	2,409,544	1865.8	1939.7	-3.8
HAMILTON COUNTY	873,136	466.7	444.9	4.9	TARRANT COUNTY	860,880	464.4	376.5	15.4
LORAIN COUNTY	274,909	106.3	106.3	.0	TRAVIS COUNTY	419,335	356.2	308.1	15.6
LUCAS COUNTY	471,741	227.0	210.9	7.6	UTAH				
MAHONING COUNTY	289,487	84.5	83.4	1.3	SALT LAKE COUNTY	619,066	(NA)	305.8	(NA)
MONTGOMERY COUNTY	571,697	(NA)	258.1	(NA)	VIRGINIA				
STARK COUNTY	378,823	(NA)	120.8	(NA)	FAIRFAX COUNTY	596,901	603.7	566.2	6.6
SUMMIT COUNTY	524,472	(NA)	233.3	(NA)	NORFOLK CITY	266,979	87.2	79.8	9.3
OKLAHOMA									
OKLAHOMA COUNTY	568,933	185.3	183.4	1.1	WASHINGTON				
TULSA COUNTY	470,593	194.1	174.3	11.4	KING COUNTY	1,269,749	735.1	643.6	14.2
OREGON					PIERCE COUNTY	485,643	199.0	181.3	9.8
MULTNOMAH COUNTY	562,640	(NA)	(NA)	(NA)	SNOHOMISH COUNTY	337,016	151.4	131.5	15.1
					SPOKANE COUNTY	341,835	116.0	107.9	7.5
					WISCONSIN				
					DANE COUNTY	323,545	292.2	260.1	12.3
					MILWAUKEE COUNTY	964,988	726.3	661.7	9.8
					WAUKESHA COUNTY	280,326	240.4	212.0	13.4

NA Not available.

¹Population data are from the 1980 Decennial Census.

^Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 5. Collections of Selected State Taxes: June 1987 and Prior Periods

States	Total tax collections ¹				General sales and gross receipts			
	2nd quarter 1987 (thousand dollars)	12-month periods			2nd quarter 1987 (thousand dollars)	12-month periods		
		Year ended June 1987 (thousand dollars)	Percent change from—			Year ended June 1987 (thousand dollars)	Year end March 1987	Percent change from—
UNITED STATES, TOTAL ² ..	71,614,287	246,572,633	2.9	8.2	21,091,878	78,915,597	1.8	5.6
ALABAMA	809,916	3,306,105	3.1	10.1	222,469	867,735	.6	4.6
ALASKA	471,088	1,075,777	-10.4	-41.6	(X)	(X)	(X)	(X)
ARIZONA	1,024,705	3,441,090	1.7	7.6	416,194	1,547,425	2.4	6.0
ARKANSAS	502,990	1,887,068	1.9	3.5	183,625	717,110	1.5	2.9
CALIFORNIA.....	11,742,000	35,426,567	6.8	14.8	3,445,402	10,892,561	5.7	4.7
COLORADO	678,677	2,514,466	2.4	8.9	170,899	717,088	-1.3	-2.4
CONNECTICUT	1,480,105	4,234,755	2.1	10.8	459,893	1,823,143	2.2	12.0
DELAWARE	315,156	1,073,670	3.1	22.2	(X)	(X)	(X)	(X)
FLORIDA.....	2,741,830	9,868,669	.6	7.9	1,484,022	5,478,278	1.7	8.6
GEORGIA	1,514,088	5,272,489	2.1	7.3	465,298	1,750,340	1.4	5.4
HAWAII.....	482,800	1,697,428	4.2	13.9	214,933	817,526	1.9	9.5
IDAHO	244,171	821,438	5.0	10.3	73,092	297,895	2.0	18.9
ILLINOIS	2,850,056	10,349,113	2.2	7.2	807,485	3,339,533	-.6	-.8
INDIANA.....	1,338,442	4,722,580	-1.0	5.0	644,204	2,181,008	-1.8	.8
IOWA.....	714,331	2,662,686	2.5	9.7	196,248	825,122	1.0	7.4
KANSAS	567,166	2,085,510	2.6	9.1	187,629	726,834	6.9	29.6
KENTUCKY.....	915,302	3,520,406	2.5	9.4	224,678	892,042	.1	1.2
LOUISIANA.....	956,828	3,398,746	-3.4	-8.7	261,261	1,076,124	-1.2	-6.3
MAINE	361,951	1,289,456	5.3	17.1	107,340	439,399	3.5	14.6
MARYLAND	1,821,046	5,204,919	3.3	11.5	450,101	1,302,463	3.0	9.5
MASSACHUSETTS.....	2,485,884	8,356,791	3.4	10.8	511,194	1,865,754	2.0	8.4
MICHIGAN	2,435,719	9,853,857	2.7	4.9	677,009	2,810,421	1.5	3.5
MINNESOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MISSISSIPPI	508,132	1,969,548	2.4	3.4	261,586	1,017,105	.4	-1.0
MISSOURI.....	1,128,885	3,943,332	2.3	9.2	411,549	1,624,025	1.1	6.1
MONTANA	207,644	595,295	-1.1	-4.0	(X)	(X)	(X)	(X)
NEBRASKA.....	346,520	1,203,379	.1	7.5	104,743	390,547	4.2	11.5
NEVADA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE	197,467	550,876	2.2	11.3	(X)	(X)	(X)	(X)
NEW JERSEY	3,049,969	9,476,656	5.2	13.5	777,280	2,911,776	2.2	11.4
NEW MEXICO	424,014	1,604,416	3.5	6.9	175,669	699,564	3.1	11.8
NEW YORK ³	6,406,000	25,883,345	5.0	13.9	1,065,926	5,184,096	1.7	7.7
NORTH CAROLINA	1,708,938	6,228,772	4.6	11.7	389,327	1,456,023	1.4	5.2
NORTH DAKOTA	176,743	566,281	1.7	-7.5	49,639	190,569	5.3	7.6
OHIO	2,687,912	9,376,680	2.6	6.4	748,043	2,971,146	1.1	6.4
OKLAHOMA	677,898	2,647,405	-1.5	-10.6	151,916	613,625	-1.4	-6.5
OREGON	705,788	2,235,074	8.9	15.8	(X)	(X)	(X)	(X)
PENNSYLVANIA	4,223,533	11,379,714	1.8	6.5	905,730	3,568,903	1.9	10.1
RHODE ISLAND	355,141	1,050,045	8.6	14.7	92,297	352,093	4.6	15.0
SOUTH CAROLINA	883,695	3,365,515	3.6	16.6	391,085	1,359,442	7.3	22.3
SOUTH DAKOTA	105,382	417,405	1.1	3.4	49,023	205,480	2.4	3.3
TENNESSEE	978,880	3,599,987	2.1	9.4	507,315	1,994,313	1.4	6.9
TEXAS	2,904,030	11,105,992	1.5	-3.6	1,231,209	4,428,141	3.0	-.8
UTAH	436,013	1,402,930	-12.1	-5.5	146,779	568,454	-23.7	-6.3
VERMONT	164,589	565,788	4.1	12.4	25,570	109,449	2.6	11.0
VIRGINIA	1,580,623	5,523,440	3.3	15.5	281,231	1,102,670	1.4	8.1
WASHINGTON	1,584,679	5,624,732	1.9	8.6	807,943	3,283,726	1.0	5.4
WEST VIRGINIA	501,870	1,882,005	1.1	5.0	197,441	793,354	-1.1	-2.3
WISCONSIN	1,620,924	5,385,884	-2.3	.5	552,796	1,632,336	1.4	6.8
WYOMING	97,594	619,357	-.1	-21.5	33,805	150,822	-2.8	-18.4
EXHIBIT: DIST. OF COLUMBIA	475,608	1,828,648	1.7	9.4	100,428	387,982	.1	4.2

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1987 and Prior Periods—Con.

States	Motor fuel sales					Tobacco product sales				
	2nd quarter 1987 (thousand dollars)	12-month periods			2nd quarter 1987 (thousand dollars)	12-month periods			Year ended March 1987	Year ended June 1986
		Year ended June 1987 (thousand dollars)	Percent change from—			Year ended March 1987	Year ended June 1986	Year ended June 1987 (thousand dollars)	Percent change from—	
UNITED STATES, TOTAL ² ..	4,016,067	15,535,629	2.9	9.0	1,191,265	4,617,252	.6	3.2		
ALABAMA	64,984	260,723	-.2	7.1	18,452	71,857	.6	-.1		
ALASKA	7,209	32,117	-2.0	-11.0	2,314	9,875	5.0	27.1		
ARIZONA	78,462	309,533	1.4	20.2	12,953	51,221	.9	.9		
ARKANSAS	50,886	204,118	1.2	4.1	16,160	63,060	-.2	-.1		
CALIFORNIA.....	320,049	1,248,217	1.0	4.6	63,626	268,337	2.7	3.4		
COLORADO	71,002	290,751	9.1	49.7	17,337	64,895	6.6	53.8		
CONNECTICUT	60,733	260,864	1.4	7.7	27,772	94,406	6.3	7.4		
DELAWARE	12,285	41,314	-1.4	17.9	3,769	12,482	.7	1.5		
FLORIDA	179,692	719,739	1.6	-3.7	87,108	330,498	1.7	15.5		
GEORGIA	100,684	385,394	.5	-2.3	31,016	91,058	-.7	-.2		
HAWAII	12,349	48,089	1.3	9.1	4,484	19,060	-5.0	-3.4		
IDAHO	18,410	82,202	2.2	6.4	4,630	11,954	19.8	20.8		
ILLINOIS	172,949	740,786	8.2	19.7	64,745	251,426	1.2	29.1		
INDIANA	92,950	397,254	6.8	7.5	19,208	75,762	.0	.1		
IOWA	54,969	252,038	-.3	9.1	20,595	77,490	1.3	8.7		
KANSAS	40,262	156,753	.0	3.4	15,271	61,645	-1.7	3.9		
KENTUCKY	78,791	294,472	10.3	52.7	3,948	17,114	-5.6	-6.4		
LOUISIANA	94,600	351,551	-7.0	-6.4	21,735	80,224	-.1	-4.2		
MAINE	23,113	97,277	.8	6.4	10,195	39,618	-.5	5.0		
MARYLAND	92,249	328,335	3.4	6.3	20,842	66,041	-.8	-1.4		
MASSACHUSETTS.....	93,885	297,404	-2.0	2.1	42,585	170,626	8.9	-1.6		
MICHIGAN	163,342	713,083	.5	11.9	57,481	248,495	.1	5.6		
MINNESOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
MISSISSIPPI	27,075	151,644	-1.1	1.9	10,027	55,267	-5.7	1.8		
MISSOURI.....	55,563	215,211	-.9	.1	20,685	82,996	-.2	1.2		
MONTANA	20,617	85,491	2.0	7.7	3,259	12,615	.8	-4.0		
NEBRASKA	42,019	161,443	2.2	10.2	10,204	35,893	2.4	16.3		
NEVADA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)		
NEW HAMPSHIRE	40,337	83,615	16.1	18.0	10,361	31,674	-.8	-3.2		
NEW JERSEY	91,391	343,542	.4	1.0	55,374	210,955	-.4	-1.5		
NEW MEXICO	31,913	128,489	-1.4	-7.6	4,651	18,620	6.4	29.6		
NEW YORK	118,091	492,747	-.6	-1.0	104,548	405,143	-.3	-3.7		
NORTH CAROLINA	146,147	542,339	6.9	27.8	4,229	16,145	-1.2	-2.5		
NORTH DAKOTA	15,517	57,508	14.8	13.6	2,682	11,082	-5.2	-6.8		
OHIO	138,471	641,771	-1.0	-3.3	44,920	181,469	-.4	-.9		
OKLAHOMA	53,888	204,931	.7	-.4	20,543	74,515	1.3	-1.0		
OREGON	39,616	150,346	3.3	12.4	17,951	77,751	-1.5	5.2		
PENNSYLVANIA	158,515	651,124	.9	2.4	56,760	229,926	-.3	-1.5		
RHODE ISLAND	13,293	52,666	14.0	11.0	7,742	29,748	.0	1.4		
SOUTH CAROLINA	63,865	255,194	-1.7	.8	8,251	30,304	.3	1.0		
SOUTH DAKOTA	12,703	56,751	-1.1	-1.3	3,992	14,878	.1	-.6		
TENNESSEE	123,924	489,224	6.3	32.5	22,108	81,777	.4	1.7		
TEXAS	369,797	1,190,583	8.6	16.1	91,968	365,758	-2.0	-5.1		
UTAH	31,922	128,236	.9	11.3	5,870	18,739	13.3	39.6		
VERMONT	9,778	40,208	1.5	4.1	2,885	11,892	-1.4	-1.6		
VIRGINIA	145,190	438,693	16.0	42.6	4,398	17,175	-1.2	-.8		
WASHINGTON	122,518	448,682	6.0	14.0	32,327	129,397	-1.3	20.7		
WEST VIRGINIA	43,956	168,077	6.0	9.9	8,755	34,571	.1	-2.2		
WISCONSIN	103,297	378,141	.5	6.8	34,349	129,084	1.3	1.5		
WYOMING	7,809	34,606	3.4	-9.0	1,200	4,305	-2.4	-9.0		
EXHIBIT: DIST. OF COLUMBIA	5,961	25,036	-1.8	3.9	2,702	9,199	2.6	-1.5		

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1987 and Prior Periods--Con.

State	Alcoholic beverage sales				Individual income			
	2nd quarter 1987 (thousand dollars)	12-month periods			2nd quarter 1987 (thousand dollars)	12-month periods		
		Year ended June 1987 (thousand dollars)	Percent change from—			Year ended June 1987 (thousand dollars)	Percent change from—	
			Year ended March 1987	Year ended June 1986			Year ended March 1987	Year ended June 1986
UNITED STATES, TOTAL ²	816,398	3,099,908	-.2	.9	23,061,447	77,019,434	5.8	14.1
ALABAMA	24,000	97,455	.0	1.3	274,731	1,022,096	10.7	38.4
ALASKA	3,039	12,579	-.8	-5.7	0	550	-23.8	-1.4
ARIZONA	9,785	40,818	-2.7	-.1	267,918	751,460	.6	7.0
ARKANSAS	6,292	24,089	2.0	.9	149,199	535,316	2.8	5.0
CALIFORNIA.....	31,122	131,320	-3.1	-1.2	4,822,182	13,874,104	8.9	22.0
COLORADO	5,901	23,171	.6	-2.8	285,724	1,038,067	3.2	8.2
CONNECTICUT	7,818	32,934	3.3	2.9	261,147	453,784	18.4	45.2
DELAWARE	1,436	5,246	3.7	4.2	132,196	510,927	2.3	29.8
FLORIDA	118,248	445,817	-2.2	2.4	(X)	(X)	(X)	(X)
GEORGIA	30,414	116,568	.7	2.7	576,147	2,149,027	2.4	10.6
HAWAII.....	9,276	34,547	(NA)	(NA)	143,637	543,093	8.9	16.1
IDAHO.....	3,129	10,079	8.9	9.4	78,457	265,336	8.6	3.7
ILLINOIS	15,433	67,287	-.7	-3.0	1,000,218	3,095,177	8.6	17.0
INDIANA	15,353	42,998	6.2	-5.8	441,287	1,455,887	-1.7	9.7
IOWA.....	3,300	12,818	-2.9	-13.5	276,403	955,232	4.7	10.5
KANSAS	10,999	45,450	-.1	1.5	175,478	634,480	4.6	9.0
KENTUCKY.....	12,555	49,109	.1	1.2	244,224	920,968	6.6	12.3
LOUISIANA.....	12,981	52,136	1.3	-12.4	76,026	496,063	-7.5	3.3
MAINE.....	9,268	33,491	5.1	6.2	143,186	424,210	9.9	25.8
MARYLAND	9,730	29,063	1.4	3.8	714,737	2,181,081	3.1	13.0
MASSACHUSETTS.....	19,812	83,693	1.6	-6.9	1,358,920	4,007,976	4.5	10.8
MICHIGAN	29,205	107,216	12.0	23.7	771,000	3,206,169	5.5	-3.1
MINNESOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
MISSISSIPPI	8,569	33,347	-2.2	-2.3	102,665	303,191	15.5	16.4
MISSOURI.....	6,202	25,073	.9	1.0	370,186	1,247,536	3.6	11.7
MONTANA	3,815	13,793	-1.5	-2.5	71,656	194,677	9.5	13.0
NEBRASKA.....	3,932	15,433	.4	5.7	103,841	359,803	-.5	2.3
NEVADA	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
NEW HAMPSHIRE.....	3,907	11,276	1.0	2.4	127	8,678	-63.1	-65.5
NEW JERSEY	14,347	57,886	.6	-1.2	893,447	2,607,660	11.6	27.0
NEW MEXICO	4,274	17,516	-.7	-3.6	81,600	242,622	37.3	135.3
NEW YORK.....	36,717	159,778	2.2	3.2	3,787,249	13,534,881	8.5	17.3
NORTH CAROLINA.....	33,019	132,034	-.2	3.3	676,127	2,565,877	6.9	16.3
NORTH DAKOTA	1,288	5,508	-2.7	-5.3	44,376	80,151	5.1	9.2
OHIO	18,097	69,394	-1.4	-.5	941,194	3,216,676	5.7	15.9
OKLAHOMA	13,042	52,298	-.8	.6	176,207	678,827	.3	-1.3
OREGON	2,937	11,214	1.5	3.5	477,654	1,461,609	14.7	22.4
PENNSYLVANIA	30,897	137,702	.2	1.9	898,790	2,749,785	1.9	3.5
RHODE ISLAND	1,959	7,684	.4	-.2	126,374	359,185	16.6	24.8
SOUTH CAROLINA	37,498	106,614	1.0	3.0	221,808	1,008,938	1.7	11.2
SOUTH DAKOTA	1,814	6,918	.1	-19.5	(X)	(X)	(X)	(X)
TENNESSEE	15,357	61,420	-.1	1.4	44,433	68,122	-4.9	1.0
TEXAS.....	82,213	329,298	-2.4	-5.7	(X)	(X)	(X)	(X)
UTAH	1,532	7,363	-23.8	-52.4	180,331	525,431	-.3	3.2
VERMONT	3,380	14,822	-1.2	.1	67,951	196,993	10.1	22.7
VIRGINIA.....	35,800	95,257	.6	-2.5	571,736	2,445,818	.3	12.5
WASHINGTON.....	32,623	110,851	8.2	15.0	(X)	(X)	(X)	(X)
WEST VIRGINIA	6,240	10,721	66.2	61.4	132,600	479,481	3.0	13.2
WISCONSIN	11,065	44,293	3.2	11.9	554,278	2,068,443	-7.4	-7.3
WYOMING	278	1,286	-2.9	-9.	(X)	(X)	(X)	(X)
EXHIBIT: DIST. OF COLUMBIA.....	1,905	7,632	3.3	11.7	140,830	484,123	3.2	9.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1987 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license				
	2nd quarter 1987 (thousand dollars)	12-month periods			2nd quarter 1987 (thousand dollars)	12-month periods			
		Year ended June 1987 (thousand dollars)	Percent change from—			Year ended June 1986	Year ended March 1987	Percent change from—	
			Year ended March 1987	Year ended June 1986					
UNITED STATES, TOTAL ² ..	6,959,648	20,699,442	2.8	13.0	2,524,411	8,787,193	1.6	6.9	
ALABAMA	57,056	163,353	1.7	2.2	19,733	82,945	-2.5	-23.9	
ALASKA	90,601	141,069	114.8	-2.8	5,113	17,188	-23.3	-6.0	
ARIZONA	68,152	178,703	.9	4.6	48,930	186,504	1.5	6.8	
ARKANSAS	48,363	115,620	4.1	2.1	18,045	76,668	-.7	1.4	
CALIFORNIA.....	1,607,157	4,758,950	8.0	24.1	274,773	924,300	8.4	28.3	
COLORADO	54,878	118,788	2.8	5.9	16,496	72,476	-1.6	1.5	
CONNECTICUT	315,034	652,874	-2.5	1.4	52,303	138,849	14.0	19.3	
DELAWARE	76,047	119,999	13.9	19.3	11,630	44,839	2.1	16.0	
FLORIDA.....	235,476	545,169	-5.6	-5.4	113,909	422,841	3.0	4.7	
GEORGIA	189,837	455,428	1.4	7.9	35,852	85,622	.6	3.1	
HAWAII.....	36,671	76,793	28.0	75.9	4,516	17,604	2.2	16.9	
IDAHO	26,502	46,398	-.9	8.8	9,878	29,236	2.4	-12.8	
ILLINOIS	243,207	862,435	-11.1	.3	171,615	614,381	-.6	2.7	
INDIANA	15,777	235,711	6.4	35.8	28,481	103,994	-18.7	-21.0	
IOWA	54,797	149,606	3.1	7.9	42,824	187,723	2.1	10.2	
KANSAS	51,510	137,060	-12.5	-12.3	18,944	80,073	-1.0	.8	
KENTUCKY.....	114,260	267,378	.9	14.5	29,325	146,565	-2.8	49.0	
LOUISIANA.....	77,144	192,005	-18.7	-29.1	23,824	69,195	2.5	10.9	
MAINE.....	21,529	68,336	9.9	31.7	15,868	53,240	4.7	8.2	
MARYLAND	94,445	270,490	-.6	8.1	42,550	93,551	1.9	-12.0	
MASSACHUSETTS.....	214,519	1,091,432	4.4	21.5	32,000	166,313	.2	8.6	
MICHIGAN	446,750	1,746,129	.4	16.6	105,563	351,709	-.2	11.0	
MINNESOTA	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
MISSISSIPPI	26,895	127,015	-1.6	24.4	12,826	60,989	1.5	5.9	
MISSOURI	96,856	235,352	7.3	35.1	48,613	196,919	-1.4	3.1	
MONTANA	21,038	34,568	-29.8	-41.6	10,042	32,435	1.3	.0	
NEBRASKA.....	22,879	67,424	2.0	23.6	12,966	53,513	-.4	2.8	
NEVADA	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)	
NEW HAMPSHIRE	62,973	157,717	13.2	42.6	17,387	40,299	5.7	-7.5	
NEW JERSEY	469,693	1,088,312	8.6	13.6	85,349	349,978	2.4	9.4	
NEW MEXICO	21,738	99,139	.1	37.4	9,018	39,829	1.3	8.3	
NEW YORK.....	479,870	2,185,846	2.0	16.4	128,000	497,115	2.2	7.1	
NORTH CAROLINA	187,372	566,480	5.8	10.6	60,964	237,546	1.1	6.2	
NORTH DAKOTA	14,862	33,301	-23.4	-40.7	7,786	32,858	-5.7	.4	
OHIO	221,997	474,589	2.6	5.3	123,678	357,583	3.0	1.2	
OKLAHOMA	19,764	83,703	-17.8	-21.8	58,580	225,343	-4.7	-15.8	
OREGON	60,116	136,376	-8.3	-15.7	46,678	183,072	.7	8.6	
PENNSYLVANIA	481,651	1,016,235	-.2	5.4	133,330	446,361	-.3	1.7	
RHODE ISLAND	35,708	87,697	6.6	7.7	8,322	27,432	1.9	6.0	
SOUTH CAROLINA	53,944	190,473	9.6	27.4	21,804	66,078	-6.2	-7.9	
SOUTH DAKOTA	4,791	24,212	-16.1	2.5	14,887	34,960	10.4	31.7	
TENNESSEE	99,210	298,644	3.6	11.2	57,751	142,855	.5	1.2	
TEXAS	(X)	(X)	(X)	(X)	253,124	736,011	2.8	9.1	
UTAH	45,907	58,789	20.1	-11.5	5,941	23,829	-14.2	-34.8	
VERMONT	11,224	38,445	-1.8	25.9	9,663	27,322	-.4	-12.2	
VIRGINIA	145,125	320,598	7.5	14.2	86,776	299,477	11.2	40.3	
WASHINGTON	(X)	(X)	(X)	(X)	36,093	153,783	.9	9.3	
WEST VIRGINIA	35,503	94,029	1.2	5.9	23,720	69,212	1.3	7.1	
WISCONSIN	108,820	470,310	3.9	15.5	36,467	136,747	-3.0	-2.6	
WYOMING	(X)	(X)	(X)	(X)	6,574	28,899	3.4	-9.8	
EXHIBIT: DIST. OF COLUMBIA	44,491	155,845	-3.3	15.4	4,489	17,075	-2.3	.3	

-Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed. ²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. ³Includes taxes collected for the five dependent transportation districts. ⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALASKA

Motor vehicle and operators' license tax. Registration fees increased effective September 1, 1986.

ARIZONA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents effective January 1, 1986.

COLORADO

Motor fuel sales tax. Tax rate increased from 12 to 18 cents per gallon effective July 1, 1986.

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

FLORIDA

Tobacco product sales tax. Tax rate increased from 21 to 24 cents effective July 1, 1986.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

IDAHO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective April 1, 1986.

Tobacco product sales tax. Tax rate increased effective March 1, 1987.

ILLINOIS

Tobacco product sales tax. Tax rate increased effective December 1, 1985.

KANSAS

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1987, was 11 cents per gallon.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of March 31, 1987, was 15 cents per gallon.

LOUISIANA

Alcoholic beverage sales tax. Tax on retail sale of alcohol repealed effective January 1, 1986.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Corporate income tax. Bank franchise tax increased effective January 1, 1986.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1987, was 11 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MISSISSIPPI

Corporation net income tax. Basis of tax adjusted for the 1986 tax period.

NEBRASKA

Corporate income tax. Bank franchise tax increase enacted January 1, 1986.

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1987, was 18.2 cents per gallon.

Tobacco product sales tax. Tax rate increased effective March 1, 1986.

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 3.75 to 4.75 percent effective July 1, 1986.

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1986.

NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 12 to 15.5 cents per gallon effective July 15, 1986.

NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1987.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1987, was 15 cents per gallon.

Individual income tax. Rate increased effective 1987.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1987, was 13 cents per gallon.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective June 1, 1986.

TEXAS

General sales and gross receipts tax. Tax rate increased from 4.125 to 5.25 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate increased from 10 to 15 cents per gallon effective January 1987.

UTAH

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

VERMONT

Individual income tax. Rate increased from 24 to 25.85 percent effective 1987.

VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate increased from 11 to 15 cents per gallon effective July 1, 1986; to 17.5 cents January 1, 1987.

WASHINGTON

Tobacco product sales tax. Tax rate increased effective April 1, 1986.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1987, was 17.5 cents per gallon.

Appendix B. Social Insurance Taxes and Contributions for Second Quarter 1987 and Prior Periods

(Millions of dollars)										
Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions	
Quarters										
1987:										
2D	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40	
1ST	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43	
1986:										
4TH	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69	
3D	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53	
2D	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52	
1ST	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57	
1985:										
4TH	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60	
3D	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59	
2D	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55	
1ST	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60	
1984:										
4TH	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61	
3D	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62	
2D	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60	
1ST	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40	
1983:										
4TH	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41	
3D	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41	
2D	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39	
1ST	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43	
12 MONTHS ENDING										
JUNE 1987	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205	
MARCH 1987	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217	
DECEMBER 1986	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231	
SEPTEMBER 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222	
JUNE 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228	
MARCH 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231	
DECEMBER 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234	
SEPTEMBER 1985	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235	
JUNE 1985	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238	
MARCH 1985	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243	
DECEMBER 1984	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223	
SEPTEMBER 1984	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203	
JUNE 1984	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182	
MARCH 1984	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161	
DECEMBER 1983	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164	